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Editor's Note: This index includes editorial material from the January 1986 through December 1986 issues of TRUSTS & ESTATES. *The index has been improved to provide the reader with easier access to the material featured in each issue.*

Each feature article and guest column is indexed four ways: by exact title as published, under an author subject heading, by individual author, and by subject. The magazine's columnists are indexed under the title of the specific columns, as well as under an author heading. Each entry is followed by the month of issue and the page number of the issue in which the material was published.

Major subject headings and authors are printed in small capital letters. For quick reference to an author, check the AUTHOR *subject heading. Major subject headings include:* COMPUTERS, ELDERLY, FINANCIAL PLANNING, INCENTIVES, IRAS, LIFE INSURANCE, MARKETING, MARRIAGE, PHILANTHROPY, POST-MORTEM TAX TOOLS, TAXATION, TAX REFORM, TRUST MARKETING.

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